

**DAYTON BOARD OF EDUCATION  
BANK RECONCILIATION  
AUGUST 2015**

**BANK**

CITIZENS BANK CHECKING BANK BALANCE	\$1,303,017.61	
BANK ERROR - CK. 29674 - \$.80 & CK. #29697 +\$.02	(\$0.78)	
LESS OUTSTANDING CHECKS PR	(\$105,916.13)	
LESS OUTSTANDING CHECKS AP	(\$7,254.98)	
LESS OHIO TAXES	(\$932.99)	
LESS CERS RETIREMENT	(\$22,441.10)	
SUBTOTAL		\$1,166,471.63

TOTAL BANK		<u>\$1,166,471.63</u>
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**CASH PER BOOKS (MUNIS)**

GENERAL FUND	\$949,488.14
SPECIAL REVENUE FUND	(\$114,441.97)
DISTRICT ACTIVITY FUND	\$30,215.73
CAPITAL OUTLAY FUND	\$39,750.00
BUILDING FUND	\$102,286.00
CONSTRUCTION FUND	\$1,338.07
DEBT SERVICE FUND	(\$25,244.88)
FOOD SERVICE FUND	\$177,042.03
DAYCARE	<u>\$6,038.51</u>

TOTAL BOOKS	<u>\$1,166,471.63</u>
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DIFFERENCE	\$0.00
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**MUNIS RECONCILIATION**

BEGINNING BALANCE	\$1,314,924.83
RECEIPTS	\$541,727.74
EXPENDITURES:	
ACCOUNTS PAYABLE	\$137,959.40
PAYROLL	<u>\$552,221.54</u>

ENDING BALANCE	<u>\$1,166,471.63</u>
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INFORMATION CONTAINED IN THIS REPORT IS A TRUE AND ACCURATE ACCOUNT  
OF THE FINANCIAL CONDITION OF THE DAYTON INDEPENDENT SCHOOL DISTRICT.

  
TREASURER

# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2016 2

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-120,294.69	949,488.14
		TOTAL ASSETS	-120,294.69	949,488.14
LIABILITIES				
10	7461	ACCR SALARIES & BENEFIT PBLE	7,552.54	.00
10	7469	LOCAL TAX WITHHELD PAYABLE	-42.12	.00
10	7473	STATE TAX WITHHELD PAYABLE	-75.28	.00
10	7603	PURCHASE OBLIGATIONS	-9,212.10	27,867.10
		TOTAL LIABILITIES	-1,776.96	27,867.10
FUND BALANCE				
10	6302	REVENUES CONTROL	-375,448.53	-1,751,891.01
10	7602	EXPENDITURES CONTROL	488,308.08	831,395.19
10	8753	ASSIGNED-PUR OBLG CURR (1-12)	9,212.10	-27,867.10
10	8770	UNASSIGNED FUND BALANCE	.00	-28,992.32
		TOTAL FUND BALANCE	122,071.65	-977,355.24
		TOTAL LIABILITIES + FUND BALANCE	120,294.69	-949,488.14

# DAYTON INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2016 2

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
20	6101	CASH IN BANK		-6,614.82	-114,441.97
	TOTAL ASSETS			-6,614.82	-114,441.97
LIABILITIES					
20	7603	PURCHASE OBLIGATIONS		-18,529.91	9,928.35
	TOTAL LIABILITIES			-18,529.91	9,928.35
FUND BALANCE					
20	6302	REVENUES CONTROL		-135,815.54	-161,320.80
20	7602	EXPENDITURES CONTROL		142,430.36	275,762.77
20	8731	RESTRICTED GRANTS		.00	-103,882.06
20	8753	ASSIGNED-PUR OBLG CURR (1-12)		18,529.91	-9,928.35
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE		.00	103,882.06
	TOTAL FUND BALANCE			25,144.73	104,513.62
	TOTAL LIABILITIES + FUND BALANCE			6,614.82	114,441.97

# DAYTON INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2016 2

FUND: 21 DIST ACTIVITY(SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	10.93	30,215.73
		TOTAL ASSETS	10.93	30,215.73
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	-717.93	861.99
		TOTAL LIABILITIES	-717.93	861.99
FUND BALANCE				
21	6302	REVENUES CONTROL	-2,019.49	-32,697.60
21	7602	EXPENDITURES CONTROL	2,008.56	2,481.87
21	8753	ASSIGNED-PUR OBLG CURR (1-12)	717.93	-861.99
		TOTAL FUND BALANCE	707.00	-31,077.72
		TOTAL LIABILITIES + FUND BALANCE	-10.93	-30,215.73

# DAYTON INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2016 2

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
31	6101	CASH IN BANK		.00	39,750.00
	TOTAL ASSETS			.00	39,750.00
FUND BALANCE					
31	6302	REVENUES CONTROL		.00	-39,750.00
	TOTAL FUND BALANCE			.00	-39,750.00
	TOTAL LIABILITIES + FUND BALANCE			.00	-39,750.00



# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2016 2

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	.00	102,286.00
	TOTAL ASSETS		.00	102,286.00
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-102,286.00
	TOTAL FUND BALANCE		.00	-102,286.00
	TOTAL LIABILITIES + FUND BALANCE		.00	-102,286.00

# DAYTON INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2016 2

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	.00	1,338.07
		TOTAL ASSETS	.00	1,338.07
FUND BALANCE				
36	8735	RESTRICTED-FUTURECONST(BG-1)	.00	-1,338.07
		TOTAL FUND BALANCE	.00	-1,338.07
		TOTAL LIABILITIES + FUND BALANCE	.00	-1,338.07

# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2016 2

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	40	6101 CASH IN BANK	.00	-25,244.88
		TOTAL ASSETS	.00	-25,244.88
FUND BALANCE				
	40	7602 EXPENDITURES CONTROL	.00	25,244.88
		TOTAL FUND BALANCE	.00	25,244.88
		TOTAL LIABILITIES + FUND BALANCE	.00	25,244.88



# DAYTON INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2016 2

FUND: 51    FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
51	6101	CASH IN BANK	-27,090.94		177,042.03
51	6171	INVENTORIES FOR CONSUMPTION	.00		9,972.38
TOTAL ASSETS			-27,090.94		187,014.41
LIABILITIES					
51	7603	PURCHASE OBLIGATIONS	91.29		91.29
TOTAL LIABILITIES			91.29		91.29
FUND BALANCE					
51	6302	REVENUES CONTROL	-9,334.30		200,998.43
51	7602	EXPENDITURES CONTROL	36,425.24		51,923.05
51	8722	NONSPENDABLE-INVENTORIES	.00		-9,972.38
51	8739	RESTRICTED-NET ASSETS	.00		-421,040.04
51	8753	ASSIGNED-PUR OBLG CURR (1-12)	-91.29		-91.29
51	8770	UNASSIGNED FUND BALANCE	.00		-8,923.47
TOTAL FUND BALANCE			26,999.65		-187,105.70
TOTAL LIABILITIES + FUND BALANCE			27,090.94		-187,014.41

# DAYTON INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2016 2

FUND: 52 DAY CARE SERVICES			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-2,016.22	6,038.51
	TOTAL ASSETS		-2,016.22	6,038.51
FUND BALANCE				
52	6302	REVENUES CONTROL	-2,872.32	4,164.95
52	7602	EXPENDITURES CONTROL	4,888.54	4,996.04
52	8739	RESTRICTED-NET ASSETS	.00	-15,199.50
	TOTAL FUND BALANCE		2,016.22	-6,038.51
	TOTAL LIABILITIES + FUND BALANCE		2,016.22	-6,038.51

\*\* END OF REPORT - Generated by McCormick \*\*